

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
LAKE PROVIDENCE, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/1/10

David Q. Richardson
Certified Public Accountant
PO Box 891
Tallulah, Louisiana 71284
318-574-0514

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
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DAVID Q. RICHARDSON

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Accountant's Review Report

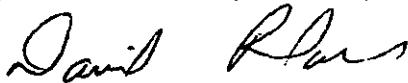
To the Board of
East Carroll Community Action Agency, Inc.
Lake Providence, Louisiana

I have reviewed the accompanying financial statements of the East Carroll Community Action Agency, Inc., as of and for the year ended December 31, 2009, as listed in the table of contents, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the East Carroll Community Action Agency, Inc.

A review consists principally of inquiries of entity personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the term of my engagement, I have also issued a report on agreed-upon procedures dated September 24, 2010.



Tallulah, Louisiana
September 24, 2010

FINANCIAL STATEMENTS

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
LAKE PROVIDENCE, LOUISIANA
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2009

Assets	
Current Assets	
Cash	\$ 32,664
Accounts receivable	3,237
Total Current Assets	<u>35,901</u>
Property and Equipment (Net)	<u>1,340</u>
Total Assets	<u><u>37,241</u></u>
Liabilities and Net Assets	
Liabilities	
Accounts payable	<u>36,274</u>
Net Assets	
Invested in capital assets	1,340
Unrestricted	<u>(373)</u>
Total Net Assets	<u>967</u>
Total Liabilities and Net Assets	<u><u>\$ 37,241</u></u>

The accompanying notes are an integral part of the financial statement.

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
LAKE PROVIDENCE, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009

Program Revenue	
Operating grants	\$ 229,907
Local revenue - donations	<u>29,054</u>
Total revenue	<u>258,961</u>
Expenses	
General government:	
Personal services	64,524
Operating services	5,726
Materials and supplies	7,339
Travel and other charges	14,722
Depreciation	180
Health and welfare	<u>190,576</u>
Total expenses	<u>283,067</u>
Change in Net Assets	(24,106)
Beginning of Year	<u>25,073</u>
Ending of Year	<u><u>\$ 967</u></u>

The accompanying notes are an integral part of the financial statement.

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
LAKE PROVIDENCE, LOUISIANA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2009

Cash flows from operating activities:	
Change in net assets	<u>\$ (24,106)</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	180
Decrease in accounts receivable	11,277
Increase in accounts payable	<u>33,468</u>
Total adjustments	<u>44,925</u>
Net cash provided by operating activities	20,819
Cash flows from investing activities:	-
Cash flows from financing activities:	<u>-</u>
Net increase in cash and cash equivalents	20,819
Beginning cash and cash equivalents	<u>11,845</u>
Ending cash and cash equivalents	<u><u>\$ 32,664</u></u>
Supplemental disclosures:	
Cash paid during year for interest	<u><u>None</u></u>

The accompanying notes are an integral part of the financial statement.

**EAST CARROLL COMMUNITY ACTION AGENCY, INC.
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. NATURE OF ACTIVITIES

The East Carroll Community Action Agency, Inc. was created under the Economic Opportunity Act of 1964, as amended, to serve as the antipoverty agency, providing human services for the indigent and disadvantaged through research, planning, development, financing, implementation and evaluation of programs, either directly or through coordinating with other agencies, to attain social and economic independence for the benefit of all present and future generations of disadvantaged people in the parish. The East Carroll Community Action Agency, Inc. is managed by twelve advisory board members.

The East Carroll Community Action Agency, Inc. receives substantially all of its revenue from various Federal and State grant programs, which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies.

B. REPORTING ENTITY

The Agency is fiscally dependent on the East Carroll Parish Police Jury. The police jury owns, maintains and operates the building in which the Agency's office is located and provides funds for utilities and repairs of the Agency's office. In addition, the police jury's basic financial statements would be incomplete or misleading without the inclusion of the East Carroll Community Action Agency, Inc. For these reasons, the Agency was determined to be a component of the East Carroll Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the East Carroll Community Action Agency, Inc. and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Agency's financial statements have been prepared on the accrual basis of accounting whereby revenues are recognized when they are earned and expenses are recognized when incurred.

Unrestricted net assets represent expendable funds available for operations which are not otherwise limited by donor restrictions. Temporarily restricted net assets consist of contributed funds subject to specific donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Agency may spend the funds.

**EAST CARROLL COMMUNITY ACTION AGENCY, INC.
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. BASIS OF ACCOUNTING (continued)

Contributions are recognized as revenue when they are received or unconditionally pledged. Contributions are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restriction. Those donor restricted contributions whose restrictions, however, are met in the same reporting period are reported as unrestricted support.

D. CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the Agency considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

E. PROPERTY AND EQUIPMENT

Property and equipment is capitalized at cost. All assets costing \$250 or more are capitalized. Depreciation of property and equipment is calculated on the straight-line basis over the estimated useful lives of assets as follows:

Equipment	5 years
Furniture and fixtures	15 years

F. INCOME TAX STATUS

The Agency qualifies as a tax-exempt organization under the Internal Revenue Code and, therefore, has no provision for federal income taxes.

G. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH

December 31, 2009, the Agency had cash (book balances) totaling \$32,664. These deposits are stated at cost, which approximates market. These deposits (bank balances) totaled \$47,836 and are fully insured by FDIC insurance.

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

3. DUE TO/FROM OTHER FUNDS

Individual balances due to/from other funds at December 31, 2009, are as follows. The following balances have been eliminated in the statement of financial position.

	Due from other funds	Due to other funds
General Fund	\$ 4,956	\$ -
CSBG Fund	-	4,957
American Recovery and Reinvestment Act	1	-
Total	<u>\$ 4,957</u>	<u>\$ 4,957</u>

4. CHANGES IN CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2009, is as follows:

	Balance January 1, 2009	Addition	Deduction	Balance December 31, 2009
Furniture and fixtures	\$ 2,702	\$ -	\$ -	\$ 2,702
Office equipment	8,413	-	-	8,413
Total	<u>11,115</u>	<u>-</u>	<u>-</u>	<u>11,115</u>
Less accumulated depreciation				
Furniture and fixtures	1,182	180	-	1,362
Office equipment	8,413	-	-	8,413
Total	<u>9,595</u>	<u>180</u>	<u>-</u>	<u>9,775</u>
Capital assets - net	<u>\$ 1,520</u>	<u>\$ 180</u>	<u>\$ -</u>	<u>\$ 1,340</u>

**EAST CARROLL COMMUNITY ACTION AGENCY, INC.
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

5. COMMITMENTS AND CONTINGENCIES

CONTINGENT LIABILITIES - GRANT AUDIT

The Agency receives revenues from various Federal and State grant programs, which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the East Carroll Action Agency, Inc.'s financial position.

6. ECONOMIC DEPENDENCY

The Agency receives the majority of its revenue from funds provided through grants administered by the U.S. Department of Health and Human Services. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Agency receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Agency will receive in the next fiscal year.

SUPPLEMENTAL INFORMATION

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
LAKE PROVIDENCE, LOUISIANA
COMBINING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2009

	General Fund	CSBG Fund	LI-HEAP Fund	Emergency Food & Shelter Fund	American Recovery Revisement Act	Total	Eliminating Entries	Total
Assets								
Current Assets								
Cash	\$ 12,546	\$ 5,387	\$ 12,833	\$ 1,898	\$ -	\$ 32,664	\$ -	\$ 32,664
Accounts receivable	-	3,237	-	-	-	3,237	-	3,237
Due from other funds	4,956	-	-	-	1	4,957	(4,957)	-
Total Current Assets	17,502	8,624	12,833	1,898	1	40,858	(4,957)	35,901
Property and Equipment (Net)	1,340	-	-	-	-	1,340	-	1,340
Total Assets	18,842	8,624	12,833	1,898	1	42,198	(4,957)	37,241
Liabilities and Net Assets								
Current Liabilities								
Accounts payable	-	-	34,349	1,925	-	36,274	-	36,274
Due to other funds	-	4,957	-	-	-	4,957	(4,957)	-
Total Current Liabilities	-	4,957	34,349	1,925	-	41,231	(4,957)	36,274
Net Assets (Deficit)	18,842	3,667	(21,516)	(27)	1	967	-	967
Total Liabilities and Net Assets	\$ 18,842	\$ 8,624	\$ 12,833	\$ 1,898	\$ 1	\$ 42,198	\$ (4,957)	\$ 37,241

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
LAKE PROVIDENCE, LOUISIANA
COMBINING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2009

	General Fund	CSBG Fund	LI-HEAP Fund	Emergency Food & Shelter Fund	American Recovery Revisement Act	Total
Revenues						
Federal grants	\$ -	\$ 86,984	\$ 125,815	\$ 15,447	\$ 485	\$ 228,731
State grant - Medicaid	1,176	-	-	-	-	1,176
Local revenue - donation	29,054	-	-	-	-	29,054
Total Revenue	30,230	86,984	125,815	15,447	485	258,961
Expenditure						
General government:						
Personal services	8,999	50,969	4,072	-	484	64,524
Operating services	-	4,393	1,333	-	-	5,726
Materials and supplies	347	5,714	1,278	-	-	7,339
Travel and other charges	4,891	4,859	4,627	345	-	14,722
Depreciation	180	-	-	-	-	180
Health and welfare	11,340	20,407	143,692	15,137	-	190,576
Total Expenditures	25,757	86,342	155,002	15,482	484	283,067
Changes in Net Assets	4,473	642	(29,187)	(35)	1	(24,106)
Net Assets - Beginning	14,369	3,025	7,671	8	-	25,073
Net Assets (Deficit) - Ending	\$ 18,842	\$ 3,667	\$ (21,516)	\$ (27)	\$ 1	\$ 967

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**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

To the Board of
East Carroll Community Action Agency, Inc.
Lake Providence, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the East Carroll Community Action Agency, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Agency's compliance with certain laws and regulations during the year ended December 31, 2009, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$25,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:221-2251 (the public bid law).

During the year ended December 31, 2009, the Agency did not have any expenditures exceeding \$25,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each Board member as defined by LSA-RS 42:1100-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included in the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the lists provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

The Agency did not adopt a budget for calendar year 2009.

6. Trace the budget adoption and amendments to the minute books.

The Agency did not adopt a budget for calendar year 2009.

7. Compare the revenues and expenditures of the final budget to actual revenues, actual expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

The Agency did not adopt a budget for calendar year 2009.

8. Randomly select 6 disbursements made during the period under examination and:

A) Trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six disbursements and found that payment was for the proper amount and made to the correct payee.

B) Determine if payments were properly coded to the correct fund and general ledger account;

Six of the payments were properly coded to the correct fund and general ledger account.

C) Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Director. All six invoices were approved for payment by the Director.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:12 (the open meetings law).

The Agency is only required to post a notice of each meeting and the accompanying agenda on the door of the Agency's office building. Management has asserted that such documents were properly posted on the door of the office including an agenda for the meeting, but there is no supporting evidence that this was done.

Debt

- 10 Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances & Bonuses

- 11 Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the East Carroll Community Action Agency, Inc. for the year indicated no approval for any bonus, advance, or gift. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the East Carroll Community Action Agency, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24.513, this report is distributed by the Legislative Auditor as a public document.



Tallulah, Louisiana
September 24, 2010

EAST CARROLL COMMUNITY ACTION AGENCY, INC.
LAKE PROVIDENCE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2009

I reviewed the financial statement of the East Carroll Community Action Agency, Inc. for the year ended December 31, 2009, and issued my review report September 24, 2010. In the process of doing this review there was one finding for the year ended December 31, 2009.

Finding 2009-1

Condition: Louisiana Revised Statute 24:513 requires the Agency prepare and submit its financial statements to the Louisiana Legislative Auditor no later than six months after the end of its most recent fiscal year.

Cause: The failure to timely submit the financial statements to the Louisiana Legislative Auditor may cause funding to the Agency to be frozen.

Recommendation: *The Agency should assure that future financial statements be timely completed and submitted.*

Management's Response and Corrective Action Plan: The Agency will assure that future financial statements will be completed and submitted to the Louisiana Legislative Auditor in a timely fashion.

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Government Entities)

DAVID Q. RICHARDSON, CPA

P. O. BOX 891

TALLULAH, LA 71284-0891 (Auditor)

In connection with your audit of our financial statements as of JUNE 30, 2010 and for 07-01-09 THRU 06-30-10 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of 8/26/10 (date completed/date of the representations).

PART I. AGENCY PROFILE

1. Name and address of the organization.

East Carroll Community Action Agency, Inc

P.O. Box 486

Lake Providence, LA 71254

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.

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3. List names, addresses, and telephone numbers of entity officials. [Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.]

Rosie Brown

318-559-0004

P.O. Box 486

Lake Providence, LA 71254

4. Period of time covered by this questionnaire:

1/1/09 THRU 12/31/09

5. The entity has been organized under the following provisions of the Louisiana Revised Statute (s) (LSA-RS) and, if applicable, local resolutions/ordinances.

LA REVISED STATUTE 33:321

6. Briefly describe the public services provided:

7. Expiration date of current elected/appointed officials' terms.

LEGAL COMPLIANCE

PART II. PUBLIC BID LAW

8. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$100,000 have been publicly bid.

B) All material and supply purchases exceeding \$20,000 have been publicly bid.

Yes [x] No []

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

9. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [x] No []

10. It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [x] No []

PART IV. LAWS AFFECTING BUDGETING

11. We have complied with the budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-15) or the budget requirements of LSA-RS 39:33.

A. Local Budget Act

1. We have adopted a budget for the General Fund and all special revenue funds (LSA-RS 39:1305).
2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the General Fund and each special revenue fund, and a budget adoption instrument that specified the chief executive's authority to make budgetary amendments without approval of the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (LSA-RS 39:1305).
3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (LSA-RS 39:1306).
4. To the extent that proposed expenditures were greater than \$500,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (LSA-RS 39:1307).
5. The proposed budget was made available for public inspection at the location required by LSA-RS 39:1308.
6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget [LSA-RS 39:1306].
7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (LSA-RS 39:1309).
8. To the extent that proposed expenditures were greater than \$500,000, the chief executive officer or equivalent notified in writing the governing authority during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (LSA-RS 39:1311). (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less, and exempts special revenue funds whose expenditures drive revenue recognition-primarily federal funds-from the requirement to amend revenues.
9. The governing authority has amended its budget when notified, as provided by LSA-RS 39:1311.

See Memo

Yes ☒ No ☐

B. State Budget Requirements

1. The state agency has complied with the budgetary requirements of LSA-RS 39:33.

Yes ☐ No ☐

C. Licensing Boards

1. The licensing board has complied with the budgetary requirements of R. S. 39:1331-1342.

Yes ☐ No ☐

PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with LSA-RS 24:514, 24:515, and/or 33:463.

Yes ☒ No ☐

13. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

14. We have filed our annual financial statements in accordance with LSA-RS 24:514, and 33:463 where applicable.

Yes ☒ No ☐

15. We have had our financial statements audited in a timely manner in accordance with LSA-RS 24:513.

Yes ☒ No ☐

PART VI. ASSET MANAGEMENT LAWS

16. We have maintained records of our fixed assets and movable property records, as required by LSA-RS 24:515 and/or 39:321-332, as applicable.

Yes ☒ No ☐

PART VII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

17. We have complied with the fiscal agency and cash management requirements of LSA-RS 39:1211-45 and 49:301-327, as applicable.

Yes ☒ No ☐

PART VIII. DEBT RESTRICTION LAWS

18. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes ☒ No ☐

19. We have complied with the debt limitation requirements of state law (LSA-RS 39:562).

Yes ☒ No ☐

20. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (LSA-RS 39:1351).

Yes ☒ No ☐

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

21. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes ☒ No ☐

22. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes ☒ No ☐

23. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes ☒ No ☐

PART X. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Police Juries

N/A

24. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, LSA-RS 48:755(A).
- B. Development of a capital improvement program on a selective basis, LSA-RS 48:755.
- C. Centralized purchasing of equipment and supplies, LSA-RS 48:755.
- D. Centralized accounting, LSA-RS 48:755.
- E. A construction program based on engineering plans and inspections, LSA-RS 48:755.
- F. Selective maintenance program, LSA-RS 48:755.
- G. Annual certification of compliance to the legislative auditor, LSA-RS 48:758.

Yes ☐ No ☐

School Boards

N/A

25. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, LSA-RS 17:51-401.

Yes ☐ No ☐

26. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

Yes ☐ No ☐

27. We have, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules and recognize that your agreed upon procedures will be applied to such schedules and performance measurement data:

Parish school boards are required to report as part of their annual financial statements measures of performance. These performance indicators are found in the supplemental schedules:

- Schedule 1, General Fund Instructional and Support Expenditures and Certain Local Revenues Sources
- Schedule 2, Education Levels of Public School Staff
- Schedule 3, Number and Type of Public Schools
- Schedule 4, Experience of Public Teachers and Full-time Classroom Teachers
- Schedule 5, Public School Staff Data
- Schedule 6, Class Size Characteristics
- Schedule 7, Louisiana Educational Assessment Program
- Schedule 8, The Graduate Exit Exam
- Schedule 9, The IOWA Tests

Yes ☐ No ☐

Tax Collectors

N/A

28. We have complied with the general statutory requirements of LSA-RS 47, Chapter 4.

Yes ☐ No ☐

Sheriffs N/A

29. We have complied with the state supplemental pay regulations of LSA-RS 33:2218.8.
Yes ☐ No ☐
30. We have complied with LSA-RS 33:1432 relating to the feeding and keeping of prisoners.
Yes ☐ No ☐

District Attorneys N/A

31. We have complied with the regulations of the Louisiana Department of Social Services that relate to the Title IV-D Program.
Yes ☐ No ☐

Assessors N/A

32. We have complied with the regulatory requirements found in Title 47 of the Louisiana Revised Statutes.
Yes ☐ No ☐
33. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.
Yes ☐ No ☐

Clerks of Court N/A

34. We have complied with LSA-RS 13:751-960.
Yes ☐ No ☐

Libraries N/A

35. We have complied with the regulations of the Louisiana State Library.
Yes ☐ No ☐

Municipalities N/A

36. Minutes are taken at all meetings of the governing authority. LSA-RS 42:7.1 (Act 665 of 1976).
Yes ☐ No ☐
37. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal. LSA-RS 43:143-144 and A.G. 86-528.
Yes ☐ No ☐
38. All official action taken by the municipality is conducted at public meetings. LSA-RS 42:4.1-13.
Yes ☐ No ☐

Airports N/A

39. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by LSA-RS 2:802.
Yes ☐ No ☐
40. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (LSA-RS 2:810).
Yes ☐ No ☐
41. All project funds have been expended on the project and for no other purpose (LSA-RS 2:810).

42. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 2:811).

Yes ☐ No ☐

Yes ☐ No ☐

Ports

N/A

43. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by LSA-RS 34:3432.

Yes ☐ No ☐

44. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (LSA-RS 34:3460).

Yes ☐ No ☐

45. All project funds have been expended on the project and for no other purpose (LSA-RS 34:3460).

Yes ☐ No ☐

46. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (LSA-RS 34:3460).

Yes ☐ No ☐

47. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 34:3461).

Yes ☐ No ☐

Sewerage Districts

48. We have complied with the statutory requirements of LSA-RS 33:3881-4160.

Yes ☒ No ☐

Waterworks Districts

49. We have complied with the statutory requirements of LSA-RS 33:3811-3837.

Yes ☒ No ☐

Utility Districts

N/A

50. We have complied with the statutory requirements of LSA-RS 33:4161-4548.

Yes ☐ No ☐

Drainage and Irrigation Districts

N/A

51. We have complied with the statutory requirements of LSA-RS 38:1601-1707 (Drainage Districts); LSA-RS 38:1751-1921 (Gravity Drainage Districts); LSA-RS 38:1991-2048 (Levee and Drainage Districts); or LSA-RS 38:2101-2123 (Irrigation Districts), as appropriate.

Yes ☐ No ☐

Fire Protection Districts

52. We have complied with the statutory requirements of LSA-RS 40:1491-1509.

Yes ☒ No ☐

Other Special Districts

N/A

53. We have complied with those specific statutory requirements of state law applicable to our district.

Yes ☒ No ☐

The previous responses have been made to the best of our belief and knowledge.

Randy Brown Executive Director 8/26/10 DATE

Memo: East Carroll Community Action Agency, Inc. does not adopt budgets on a fiscal year basis. Each grant program's budget is based on its individual program year end and is approved by the program at the inception of the program. Budgetary amendments must generally be approved by the program as well.